

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.190 of 1995
Date of decision: 27.10.2006

M/s Ganesh Factory, Rajpura.

---Applicant

Vs.

The Commissioner of Income Tax, Patiala.

-----Respondent

**CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL**

Present: Dr. N.L. Sharda, Advocate
for the revenue.

ORDER:

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh arising out of its order dated 26.04.1993 in I.T.A. No.33/Chandi/1990 in respect of assessment years 1982-83 at the instance of the assessee:-

“Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in holding that the salary of Rs.36,000/- paid to the partners who represented their HUFs had got to be added back u/s40(b) of the Act while computing the assessee’s total income?

When the reference was called out for hearing, none appeared for the assessee.

In view of above, we do not consider it appropriate to take a decision on merits. The reference is returned unanswered.

**(ADARSH KUMAR GOEL)
JUDGE**

October 27, 2006
ashwani

**(RAJESH BINDAL)
JUDGE**